



2017 Annual Report and Financial Statements

Association of Independent Schools of Western Australia
www.ais.wa.edu.au

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AISWA Strategic Plan 2015 - 2019

The Association of Independent Schools of Western Australia is the peak body representing Independent schools in Western Australia. It has 158 member schools which enrol over 70,000 students; accounting for over 16% of Western Australian school enrolments.

As a sector, Independent schools are diverse in nature. They provide for students of all abilities and all social and ethnic backgrounds. They provide quality schooling for a wide range of communities, including some of Western Australia's most remote and disadvantaged Indigenous communities, communities in regional towns and diverse communities in Perth.

Many member schools espouse a religious or values-based education, while others promote a particular educational philosophy. They are all registered through the Office of Non-Government Education. Member schools of the Association are not-for-profit and are governed independently.

Our Vision

For Independent schools to be acknowledged and recognised as valued providers of education in Western Australia.

Our Mission

To promote a strong Independent sector which offers a high quality education appropriate to the needs of Western Australian children.

To fulfil our vision and mission, the Association has developed a Strategic Plan that will support schools in the Independent sector and lead to increased recognition of the value the Independent sector provides to all Western Australians.

Strategic Plan

Communicate our purpose and role to members, governments, stakeholders and the wider community.

- Communicate our role and purpose to members through conferences, information sessions and ongoing regular communication.
- Strengthen our relationship with the State and Federal Ministers for Education and relevant opposition party personnel.
- Maintain a strong relationship with the other education sectors and other education stakeholders.

Establish high levels of engagement from members, interest groups and system authorities within the Independent sector.

- Provide a level of service to members which they find useful, meets their needs, and enables them to effectively and efficiently fulfil their role.
- Partner with other education groups (eg. universities) to enhance our level of service to members.
- Meet with the system authorities within the sector on a regular basis and assist them meet their members' needs.

Provide high quality services that support excellence in Independent schools and their school communities.

- Ensure schools are fully informed of emerging issues and changing policy directions so they can plan to ensure excellence.
- Work with schools to identify what services will assist them in raising their service to their school community.
- Continue to enhance the support AISWA provides schools to meet compliance and registration requirements.
- Continue to engage external expertise to ensure members receive the highest quality service.

Effectively represent and be an advocate for the Independent sector.

- Ensure decision makers at all levels understand the Independent sector and include the sector in consultations and requests for advice.
- Proactively ensure governments and the broader community understand the contribution Independent schools make to society and the economy, and the savings Independent schools provide to the broader community.
- Represent the interests of Independent schools effectively in all forums.

Support schools in their mission through fostering good leadership and governance.

- Provide ongoing support to school governors through conferences and seminars.
- Develop links with universities to provide ongoing professional development for leaders and aspiring school leaders.

Be an active player in the education agenda at the state and national levels.

- Participate in state and national forums and consultations to ensure the interests of the Independent sector are taken into account during policy planning and decision-making.
- Communicate with (not for) State and Federal government ministers and bureaucracies to be pro-active in raising issues that impact member schools.

Promote the independence of schools and protect their autonomy in ways that contribute to the diversity of education options for students.

- Ensure all stakeholders understand the diversity of schools in the Independent sector and value the contribution schools make to the rich fabric of our society and the economy.

Develop unity among the schools in the Independent sector and establish partnerships with governments and non-government organisations for the benefit of schools and the young people in their care.

- Continue to build partnerships between schools, sectors and other educational institutions for the benefit of member schools.

Ensure AISWA has the appropriate resources to provide relevant, exemplary and creative services to member schools.

- Ensure planning for the operation of AISWA considers the services provided to schools, and the adequate resourcing of these services.
- Continue to budget so that all cost areas contribute equitably to the infrastructure and running costs of AISWA.

Office Bearers

Chair of the Board of AISWA

Dr Alec O'Connell, Scotch College

ISCA Delegate

Dr Alec O'Connell, Chair of the Board

Seal Holders

Dr Alec O'Connell, Chair of the Board

Mr Mike Smith, Board Member, Quinns Baptist College

Ms Valerie Gould, Executive Director

Mr Ron Gorman, Deputy Director

Executive Director

Ms Valerie Gould

Deputy Director

Mr Ron Gorman

Auditors

Dry Kirkness, Chartered Accountants, West Perth

AISWA Executive Committee Membership

Board of AISWA

Dr Alec O'Connell (Chair), Scotch College

Ms Rebecca Cody, Methodist Ladies' College

Mr Ian Curlewis, St Mary's Anglican Girls' School

Ms Anne Ford, John Wollaston Anglican Community School

Ms Jennifer Handz, Guildford Grammar School

Mr Mihael McCoy, The King's College

Mr Mike Smith, Quinns Baptist College

Mr Dave Stevens, Alta-1 College

Mr David Timmins, Hale School

Ms Valerie Gould, AISWA (*ex-officio member*)

Mr Ron Gorman, AISWA (*ex-officio member*)

Education Policy Committee

Ms Rebecca Cody (Chair), Methodist Ladies' College

Ms Donella Beare, St Stephen's School

Ms Christine Crump, Swan Christian College

Ms Cheryl Haak, St Mary's Anglican Girls' School

Mr Mathew Irving, Wesley College

Ms Kathryn Netherwood, Lance Holt School

Ms Valerie Gould, AISWA

Mr Ron Gorman, AISWA

Mrs Claire Sly, AISWA

Legal and Governance Committee

Mr Mike Smith (Chair), Quinns Baptist College

Dr Martin Bent, Alta-1 College

Mr Paul Davidson, Scotch College

Mr Justin Krause, Ellenbrook Christian College

Mr Ralph Moore, Methodist Ladies' College

Mr Patrick Ragan, Pioneer Village School

Ms Valerie Gould, AISWA

Mr Ron Gorman, AISWA

Executive Summary

The big focus early in the year was the need for a new funding model for schools to be implemented from 2018 and to ensure ongoing Federal Government support for the AISs.

The main negotiations with the Federal Minister, Simon Birmingham, were undertaken by Colette Colman from ISCA, and three Executive Directors: Geoff Newcombe from AISNSW, David Robertson from ISQ and Valerie Gould from AISWA. The outcome for Western Australian schools from the new model is good, and many schools will be receiving indexation well in excess of 3.56% (the indexation rate of the SRS for the next four years) for the next six years until they reach 80% of the SRS in 2023. They will then receive 3.03% into the future. One reason it was an improvement for schools was that under Gonski 1.0 Western Australia would have been the least well off state by 2019.

Early in 2017 AISs were facing no Federal Government support from 2018 and this would have been a real challenge for AISWA and other AISs, particularly the small AISs. The role of AISs in supporting the Government agenda was recognised and the Minister allocated, initially, \$125m over 5 years to the non-Government sector (Independent and Catholic). This fund is known as the Non-Government Representative Body Reform Fund (NGRB) and is in place for the next 5 years.

In March 2017 the State Labor Party won the election and one of their promises was to reduce the number of Government Departments. In the middle of the year we saw the commencement of the process to move the Department of Education Services, including the Teacher Registration Board, and the School Curriculum Standards Authority into the Department of Education. The actual implication for schools of this change will evolve over time but we are assured it will be business as usual.

In 2017 AISWA continued to provide services to schools funded mainly through the Student First Support Fund. This was a four year Memorandum of Understanding with the Commonwealth Government that ended at the conclusion of 2017.

Through the Student First Support Fund and the provision of various state grants, AISWA has continued to work with schools through the delivery of:

- support for the ongoing implementation of the Australian Curriculum, the WA Curriculum and the Senior Secondary WACE courses;
- support for schools with literacy and numeracy strategies and NAPLAN testing and analysis, and preparation for NAPLAN Online;
- advice and consultative support in the areas of Inclusive Education;
- support for Aboriginal students in Boarding Schools through the Future Footprints Program;
- support for governing bodies and school leaders with school governance;
- support for the school registration process and compliance issues;
- legal and workplace relations support;

- the AISWA School Psychology Service; and,
- dedicated support to the Aboriginal Independent Community Schools and the Curriculum and Re-Engagement (CARE) Schools.

The 2017 Briefing the Board Conference was held at Swan Christian College and the day started with a very interesting conversation between Diane Smith-Gander and Mike Smith about learnings for school governors from corporate governance. It was a very successful day with excellent feedback. Other conferences held during the year included a conference for Aboriginal Independent Community School governing bodies, then at the start of Term II the Broome Conference for teachers, school leaders and Aboriginal Teacher Assistants from the Aboriginal Independent Community Schools and a Conference for the Curriculum and Re-Engagement Schools.

It was another very busy year and there is no indication that 2018 will be any different. AISWA will continue to support schools, school leaders and governors and teachers as they all work together to improve the educational outcomes of the young people in their care.

AISWA 2017

Briefing the Board (Annual Conference)

The 2017 Briefing the Board Conference was hosted by Swan Christian College and the AISWA Secretariat greatly appreciated the hospitality and support provided by the school and, in particular, the Principal, Mr Adrian Scott.

The day started with an insightful and educative presentation by Ms Diane Smith-Gander and Mr Mike Smith, on *'Corporate Governance Lessons for School Boards'*.

The second keynote presentation "Delivering Innovative Digital Learning Experiences" was delivered by Ms Susie Steigler-Peters, and a third on "Rethinking the Assessment of Student Learning" was provided by Prof Geoff Masters.

A variety of workshops were also held throughout the day, including:

- A conversation on assessment
- Board member basics
- Education and the political scene
- ICT planning and connectivity
- Inclusive schools in the 21st Century
- Keeping records and responding to complaints
- Learning spaces
- NAPLAN research into student wellbeing
- Performance management
- Risk, compliance, and resilience
- School finances
- School registration
- Staff codes of conduct and child protection
- Staff reductions and redundancies
- Student engagement in education
- Tour of the Trade Training Centre
- TRBWA registration and disciplinary matters
- WA Curriculum
- Workplace relations issues

AISWA Meetings

The AISWA Annual General Meeting was held on Wednesday, 24 May 2017, at The Beehive Montessori School.

At the AGM, the Annual Report and Financial Statements were accepted, and the election results for positions on the Board of AISWA, the AISWA Legal and Governance Committee and the AISWA Education Policy Committee were announced as follows:

Board of AISWA

- Dr Alec O'Connell, Scotch College
- Ms Jennifer Handz

Following the business section of the meeting, Ms Valerie Gould, Executive Director of AISWA, addressed the membership speaking on a range of current Federal education and funding issues.

As is tradition, certificates of appreciation were sent out to the Principals and School Governors who were resigning or retiring from their role, at the end of the school year.

Representation

The Association, through Principals, Board Members of member schools, and members of the Secretariat, represents the interests of schools on a wide variety of committees and consultative groups, including:

- Aboriginal Advisory Committee (SCSA)
- ACARA Board
- ACARA Curriculum Directors Group
- ACARA EALD Working Party
- ACARA F – 12 Curriculum Reference Group
- ACARA NAPICT Review Committee (ISCA Representative)
- ACARA Technologies National Panel
- Asia Education Foundation (AEF)
- Asthma Committee
- Australasian Society for the Study of Intellectual Disability
- Australian Association of Special Education
- Australian Autism Education Training Consortium
- Australian Early Development Index – WA Committee
- Autism Education Interagency Group
- Active After School
- Autism Interagency Group
- Anaphylaxis Management Implementation Group
- Australian Children's Literature Alliance (ACLA)
- Australian Curriculum Cross Sectoral Steering Group

- Building an Evidence Base for National Best Practice in Mathematics Education Reference Group
- CAMHS Education Operation Steering Group
- Career Education Association of WA
- Centre for Schooling and Learning Technologies (CSaLT)
- Children's Crossing and Road Safety Committee
- Collaborative Learning Area Group (Languages) (CLAG)
- Community Services, Health and Education Training Council Board
- Cross-Sectoral Attendance Group (Students Whose Whereabouts are Unknown)
- Curriculum Advisory Council EALD (SCSA)
- Curriculum Advisory Council – English (SCSA)
- Curriculum Advisory Council – Literacy (SCSA)
- Department of Training and Workforce Development (DTWD) VET in Schools Good Practice Models Working Party
- Early Childhood Australia (ECA)
- ECU Education Advisory Board
- Education and Mental Health Steering Committee
- Healthy Start Allied Health and Education Hub
- Improving School Enrolment and Attendance Through Welfare Reform Measures
- Innovative Food Design through Food Science Understanding Project
- Interagency Collaboration Suicide Prevention Group
- International Secondary Student Exchange Programs
- Internet Safety
- Kids Matter
- Law Society -FBLEC Education Committee
- Leading 21st Century schools
- Mind Matters
- Murdoch Aspirations and Pathways for University Advisory Board
- NALP Resource Group
- NAPLAN Review Panel
- National Alliance for Remote Indigenous Schools
- Non-Government Centre Support
- Notre Dame Education Advisory Board
- Norm Hyde Pastoral Care Awards Committee
- Outdoor Alliance
- Primary Curriculum Advisory Committee (SCSA)
- Providing Alternative Thinking Skills Committee
- Professional Conduct Committee
- Public Transport
- Responsive School Support Project Reference Group
- Review of Educational Excellence in Australian Schools (Gonski 2.0)

- Rural and Remote Education Advisory Committee
- School to Adult Life Transition Interface Committee (SALTIC)
- School Animal Ethics Committee (SAEC)
- School Curriculum and Standards Authority (SCSA) and its Committees (including Curriculum and Assessment Committee, Endorsed Programs, Awards Working Party, Expert Measurement Assessment Advisory Group, Equity Advisory Group, Reference Groups and Panels)
- School Drug Education and Road Aware (SDERA)
- STEM Working Group hosted by the Chief Scientist
- Strategic Industry Audit of VETiS Operational Reference Group
- Strong Schools Safe Kids Chief Investigators Committee
- Sustainable Schools Initiative
- The Community Service Reference Group
- UWA Education Advisory Board
- VET Industry Specific Advisory Group
- Veterans' Children Education Board
- WACE System/Sector group
- Well-Being of the Professions
- World Skills WA Regional Committee

Interest Groups

While member schools meet only twice during the year, at the AISWA Briefing the Board Conference and the Annual General Meeting, there are interest groups which meet on a regular basis.

- The Curriculum and Re-engagement in Education (CARE) schools offer education to disengaged students who are often referred by government agencies. Significant projects in 2017 were continuing the development of programs to support schools and this year and the fifth CARE Schools Conference in April. Mr Gary Robinson from the Secretariat facilitates this group.
- Small Schools Collegiate Group where Principals and Business Managers from small schools (mainly Montessori, Steiner and community-based schools) meet to network and discuss issues relevant to small schools.
- Aboriginal Independent Community Schools (AICS) which cater for Aboriginal students in rural and remote Australia have a number of meetings a year to enable discussion, networking and exploring issues that are mainly relevant to small rural and remote schools that cater almost only for Aboriginal students.

Contacts

The Association maintains regular contact with peak organisations including the Western Australia Department of Education (DoE), Department of Education Services (DES), the Catholic Education Office (CEO), the Teacher Registration Board of Western Australia (TRBWA), the Australian Government Department of Education and Training (AGDET), the Australian Curriculum Assessment and Reporting Authority (ACARA), the School Curriculum and Standards Authority (SCSA) and the offices of the State and Federal Ministers for Education. The Department of Education Services and the School Curriculum and Standards Authority became part of the Department of Education during 2017.

The Chair of the Board of AISWA and the Executive Director maintained regular contact throughout the year with the Hon Sue Ellery, State Minister for Education.

Support for Member Schools

AISWA provides support for member schools through a partnership with law firm Lavan (*previously known as Lavan Legal*). Mr Ian Curlewis, Partner, and Mr Michael Jensen, Senior Associate, provide invaluable support to both the Association and its member schools.

AISWA has extended the range of support services available to members to include an external consultants list. This list continues to grow and contains contact details for a number of consultants with a good understanding of the Independent school sector. Schools can access the consultants list as they need to. This list is available from the members' section of the AISWA website under 'Governance & Leadership', 'Governance', 'External Consultancy Service'.

New Beginnings

New AISWA Members

- Atlantis Beach Baptist College
- Northshore Christian Grammar School
- Servite College Inc.

School Closures

- Ocean Forest Lutheran College (*December*)

Membership Fees

See Appendix 1 at the end of this report.

State Issues

School Curriculum and Standards Authority (SCSA)

SCSA has functions from Kindergarten to Year 12, related to:

- the development and accreditation of courses and the standards,
- assessment and certification of student achievement in the senior years,
- administration of NAPLAN for all school sectors in WA,
- the provision of a database relating to participation in education, training or employment by students during their school years'

The new WACE system was fully implemented in 2016 and 2017 consolidated this work by SCSA. SCSA also did a lot of work preparing for the small cohort of schools that were to trial NAPLAN Online in May 2017 but in April the decision was made by all states that NAPLAN Online would not go ahead in 2017.

SCSA became part of the Department of Education as part of a Labor Party election promise to reduce the number of Government Departments.

Mandatory Reporting

AISWA continues to provide training in Mandatory Reporting for Independent Schools.

Teacher Registration Board of Western Australia (TRBWA)

The role of the Teacher Registration Board of WA is to register teachers and perform related functions but it no longer has an advocacy or professional learning role. TRBWA is now part of the Department of Education Services and is located in their offices on Walters Drive, Osborne Park.

Department of Education Services (DES)

The Department of Education Services has oversight of the non-Government school sector through the Office of Non-Government Education (ONGE). AISWA works closely with DES on a number of issues including the registration of non-Government schools; the revision of State Acts; and, State funding for Independent schools.

DES changed their registration processes in 2016 where schools submit a range of required documentation to DES and then DES determines what the focus of the schools visit will be. Following the desktop audit and school visit all reports are reviewed by a panel to provide moderation across reviewers. As a result, in 2016 there appeared to be consistent application of the standards and more schools received 4 or 5 years registration than had in the past. For many years AISWA has been requesting a more robust and transparent registration process to ensure consistency, so it was good to see this happen.

DES became part of the Department of Education as part of a Labor Party election promise to reduce the number of Government Departments.

National Issues

Federal Government

The Australian Education Act was passed in June 2013 and this Act is the legislation under which all schools operate. The Liberal Party had made it clear that the funding model implemented in 2014 would end at the conclusion of 2017, so negotiations around a new model took place in earnest in the first half of 2017. There were three Executive Directors of AISs (Ms Valerie Gould, AISWA, Mr Geoff Newcombe, AISNSW, and Mr David Robertson, ISQ) and Ms Colette Coleman the Executive Director of ISCA involved in these discussions with Minister Birmingham, his staff and the Commonwealth Department of Education and Training. The discussions and negotiations became quite political as the Minister was very keen that every non-Government school regardless of state, territory or sector would eventually be on the same model and the 27 different models across Australia would end.

At the end of June the new model passed through the House of Representatives and the Senate and the majority of schools will be on the same model by 2023 with the balance by 2028.

Two outcomes of the negotiations were the establishment of two groups: the Review of Educational Excellence in Australian Schools and the National Schools Resourcing Board. The first committee is working on a paper that will outline what the additional funding in education should focus on to improve outcomes for all Australian children. The second one will look at the effectiveness of the new model and has commenced a review of the SES. Ms Valerie Gould is the independent representative on the Review committee and Mr Bill Daniels (a previous Executive Director of ISCA) is the Independent Schools representative on the National Schools Resourcing Board.

Independent Schools Council of Australia (ISCA)

ISCA provides a national presence for Independent schools across Australia. It does this in two ways. The first is direct representation by AISWA's ISCA representative (Dr Alec O'Connell) and Ms Colette Coleman, Executive Director, ISCA, to the Federal Minister and the Shadow Minister. The Executive Director of ISCA also represents the sector on key working parties and taskforces established by the Education Council (Minister of Education from States and Territories). The second strategy is by facilitating membership on the myriad of working parties and taskforces established by the Education Council and the Australian Government Department of Education and Training. ISCA has a very limited staff and hence calls on the Executive Directors of Associations of Independent Schools and their staff to provide this representation. The Executive Director, Deputy Director and a number of AISWA Education Consultants represent the sector on these groups.

Boards

Australian Curriculum Assessment and Reporting Authority (ACARA), AGDET, Ms Valerie Gould

Review for the Achievement of Educational Excellence in Australian Schools, Ms Valerie Gould

Assessment and Reporting

National Assessment Program Civics and Citizenship Review, AEEYSOC, Mr Ron Gorman

National Assessment Program ICT, ACARA, Mrs Jan Clarke

National Assessment Program Science Literacy, ACARA, Mrs Glenda Leslie

Writing Marking Quality Team, ACARA, Mr Ron Gorman

Quality Teaching

AITSL Teaching Expert Standing Committee, Ms Valerie Gould

Indigenous

Trans Border Attendance Strategy, AEEYSOC, Mr Greg Wells

Professional Learning and School Leadership

Professional Growth Network, AITSL, Mr Ron Gorman and Mrs Nicola Davidson

Curriculum

Curriculum Directors Working Group, ACARA, Mrs Claire Sly

F – 12 Curriculum Reference Group, ACARA, Mrs Claire Sly

Funding

Federal

The current Schools Resource Standard funding model ended at the conclusion of 2017. In the first part of 2017 many discussions were held with the Federal Minister, Simon Birmingham and his staff on the development of a new model for 2018 and beyond. Minister Birmingham was very keen that the 27 different Federal funding models across Australia were replaced with a single model. The new model, which retains the Schools Resource Standard and loadings, will mean that by 2028 all non-Government schools will receive 80% of the SRS and Government schools 20% of the SRS. The State Governments are the majority funder of Government schools. For schools below the SRS (the great majority) they will reach the 80% or 20% by 2023, while those schools above have until 2028 for the transition. The other major change in the model was the move away from the SWD data as collected in the August Census for the calculation of the SWD loading. In 2018 this will be replaced by the NCCD (Nationally Consistent Collection of Data) which identifies levels of adjustment needed. The NCCD produces three funded levels of adjustment: Supplementary, Substantial and Extensive and each of these attracts different levels of funding.

Schools were informed by the Federal Government what their funding for 2018 would be in November 2017.

Early in 2017 AISs were facing no Federal Government support from 2018 and this would have been a real challenge for AISWA and other AISs, particularly the small AISs. The role of AISs in supporting the Government agenda was recognised and the Minister allocated, initially, \$125m over 5 years to the non-Government sector (Independent and Catholic). This fund is known as the Non-Government Representative Body Reform Fund (NGRB) and is in place for the next 5 years.

State

In October, the State Government announced the funding levels for 2018. This involved an indexation factor of 1.27%.

2018 State Per Capita Grants

State Funding Category	Pre-Compulsory (Kindergarten)	Compulsory Pre-Primary to Year 6	Compulsory Mid-Secondary Years 7 to 10	Compulsory Upper Secondary Years 11 and 12
	\$	\$	\$	\$
A	2,536	1,690	2,484	2,566
B	2,922	1,946	2,862	3,156
C	2,934	1,957	2,875	3,233
D	3,026	2,017	2,966	3,329
E	3,175	2,116	3,109	3,475
F	3,311	2,206	3,243	3,588
G	3,415	2,277	3,347	3,718
GA	5,088	3,393	4,987	5,534
H*			4,987	5,534
I	6,769	4,514	6,635	7,312

2018 High Support Needs Per Capita Grant Rates

State Funding Category	Pre-Compulsory (Kindergarten)	Compulsory Pre-Primary to Year 6	Compulsory Mid-Secondary Years 7 to 10	Compulsory Upper Secondary Years 11 and 12
	\$	\$	\$	\$
A - I	14,631	36,577	36,577	36,577

Aboriginal Independent Community Schools (AICS)

During 2017, there were 13 Aboriginal Independent Community Schools, operating out of 14 campuses, who were members of AISWA. The schools are located in the Kimberley, Pilbara, Goldfields and Great Southern areas of WA.

2017 AISWA Support Team for Aboriginal Independent Community Schools

This year the support team consultants were based in the Perth office. The consultants were: Literacy: Ms Jill Millar and Ms Kerry Handley; Numeracy: Ms Kim McHugh, and Leadership and Compliance support provided by Mr Greg Wells, who retired at the end of 2017. Greg worked primarily with the school principals and governing bodies and assisted with re-registration in one school this year, school improvement planning, human resources and staffing matters and coaching/mentoring. In 2018, Ms Kym Benson will undertake the role of supporting AIC schools in the area of school leadership.

The literacy and numeracy consultants provided support to schools in a number of ways. These included on-site visits, email and phone support and the provision of professional learning opportunities. They also continued supporting school planning and assessment activities and conducted many professional learning workshops with schools. All consultants participated and delivered presentations in January to the Kimberley schools in Numeracy and Literacy.

The numeracy consultant, Ms Kim McHugh, has continued to develop and refine the AICS Numeracy Portal. This online resource has proved very valuable for the AICS teachers as they plan, assess, monitor and report on student progress. The training of many new staff members in our AIC schools requires constant attention.

With many schools involved in the Federal Government's "Good to Great Schools" literacy programs offering Direct Instruction (DI) or Explicit Direct Instruction (EDI) the team has had to fashion their support to cater for a variety of needs.

AISWA School Psychology Service (ASPS) and CARE Schools Clinical Psychology Team

Psychology services are provided to all Independent schools by the AISWA School Psychology Service and through clinical psychologists as a specialist service to AISWA CARE Schools. Service is provided to all regional schools either directly, or under an agreement with the Department of Education School Psychology Service for Independent schools in the Kimberley region.

The clinical psychologists provide specialist assessment and advice to CARE Schools, while the AISWA School Psychology Service provides psychological services to assist all Independent schools in the following areas:

- Optimising learning and development,
- Implementing individual, group and system interventions to enable schools to address educational, behavioural or social and emotion needs of students, and,
- Assisting families with their children's psycho-educational needs.

Specific initiatives and program implementation was again a significant part of the service provided in 2017. Support and training were delivered in mental health literacy for staff, in suicide intervention, and in social and emotional learning initiatives including *Aussie Optimism*, the *PATHS curriculum* and Yale University's *RULER program*. Training has been provided both centrally and on-school sites in both the Metropolitan area and regionally. Presentations were made at the National Australian Psychologists and Counsellors in Schools conference, and by invitation at the Christian Schools Association State Conference. Psychologists also presented at two well-being seminars for school staff, and facilitated network support meetings for school-based clinicians.

The Psychology Service has continued to produce a quarterly Bulletin aimed at school-based staff. This initiative continues to be well received and topics covered have included mindfulness in schools, trauma informed care, and, specific mental illness topics such as anxiety, social and emotional learning for prevention and resilience building.

Over the twelve-month period, psychologists from the AISWA School Psychology Service had over 3,500 meaningful contacts with schools and staff. In a mid-year survey of schools nearly eighty percent of schools rated the service they received in positive terms, with only eleven percent of responses rating the service they received poorly.

One of the psychologists was awarded an Anika Foundation grant in late 2017. This enabled the development of an Australian version of the evidence-based Canadian mental health literacy initiative shown to increase knowledge about how to attain and maintain good mental health, decrease stigma about mental illness, and increase help-seeking behaviours in young people. This exciting initiative is planned for trial in a small number of AISWA Schools in 2018.

Early Childhood

The AISWA Early Childhood Unit supported schools in 2017, through a variety of programs and professional development opportunities, with the provision of a quality early childhood program. The Early Childhood consultancy team lead by Mrs Wendy Gorman consists of Ms Samantha Wynne, Ms Rebecca Duncan-Thomason, Ms Deb Martin and Ms Barbara Bosich.

The consultancy team support included seminars, network meetings, school presentations, mentoring of individual teachers, and publications and newsletters.

The Professional Learning offered in 2017 included:

- Inquiry learning was a major focus, with international speaker Ms Kath Murdoch returning to Perth to conduct a variety of professional learning opportunities including action research by teachers as they strengthened their practice in providing an inquiry based classroom.
- The Little Scientist program supported STEM across pre-kindergarten, kindergarten and pre-primary. Workshop topics of Water, Air, Light and Vision and Engineering engaged teachers in hands on activities whilst reinforcing early childhood pedagogy.
- Principles and practices of the Early Years Learning Framework (EYLF), supporting educators with appropriate pedagogical practices.

Past Australian Children's Laureate Alison Lester and author Jane Godwin worked with the children of Rawa Aboriginal Community School to produce a series of beautifully illustrated story books across a one-week visit. Three books authored and illustrated by the children were commercially printed and launched by the school as part of the school's birthday celebrations.

AISWA supported 25 teachers and school leaders to attend Reggio Emilia, Northern Italy for a study tour. The municipal early childhood programs in Reggio Emilia, for children aged three months to six years, are internationally acclaimed for the inspirations, challenges, and provocations they provide.

The outstanding practice of Independent Schools implementing Nature Pedagogy was highlighted in presentations by Wendy Gorman at the International Association of Nature Pedagogy Conference in Adelaide and at the World Forum in Early Childhood in Auckland, New Zealand.

The Indigenous Advancement Strategy – Quality Early Years project delivered professional learning support to run a play-based early childhood program across five Kimberley schools and one Pilbara school. Support included professional learning in Broome, phone mentoring and a highly successful study tour to Darwin.

Future Footprints

The Future Footprints Program supports Indigenous male and female students from remote regions in Western Australia attending boarding schools in Perth. The broad aim of the program is to improve educational outcomes for Indigenous students and enhance their opportunities post-school to further education, employment and/or training. The primary goal is to ensure the engagement of Indigenous students with the education system and foster a sense of belonging and self-worth, also to provide Indigenous students with the confidence, knowledge and skills to succeed.

The program is centrally administered by two full-time Aboriginal staff members - Roni Forrest, who is the Coordinator of the program, and Lisa Fieldhouse, who is the Aboriginal Liaison Officer.

In December 2017, Future Footprints was supporting over 350 students in 17 participating metropolitan schools. Throughout the year, many social events were held for students to engage and socialise with all participating schools and families. These events included a respectful welcome back to school event held at King's Park which was delivered by the Noongar people, NAIDOC celebration events, and mid-term break camps.

The continued growth of the Future Footprints program has again been supported by the high retention and graduation rates of students. In 2017, 63 students from 14 participating schools graduated Year 12. Surveys indicate that 40% of students have applied for further study at university with 16% of the cohort enrolled in training courses, 25% of students seeking employment and 14% applying for apprenticeships.

Many parents are now engaged and involved in their children's education through the Future Footprints program on social media. The Future Footprints team also produced a newsletter each term which highlighted recent program activities and events, showcased student achievements, and outlined best practice programs and innovative initiatives being implemented and delivered in participating schools throughout the year.

In addition, the Future Footprints team continued to provide strong cultural support for students and schools by assisting schools with the development of their Reconciliation Action Plans (RAPs). To date, five participating schools have endorsed their RAP with a further six being developed.

Inclusive Education (IE)

The Inclusive Education team had a productive and busy year.

The IE team, comprising five Inclusive Education consultants, provided consultancy and delivered professional learning for schools across the metro, regional and remote areas. The team delivered training for the Nationally Consistent Collection of Data for Students with a Disability (NCCD) for school leaders and teachers, and support and training in accessing both State and Federal funding. Consultancy support related to disability and inclusion for school leaders as part of their school improvement planning. Provision of professional learning opportunities to schools to better understand disability issues and to better include students with disability and regular centralised professional learning on Documented Plans & specific disability strategies were provided throughout 2017.

The team offered a two-day “Inclusive Education” series for second year graduates, which included topics on supporting students with disabilities, learning difficulties and gifted students. The consultants provided ongoing support and professional learning to those individual graduates as requested.

The team also offered a three-day “Gifted Education” series for school staff, which included topics on identification, assessment, curriculum development for gifted students. The staff that attended the series continue to meet and attend network meetings to share their knowledge and skills.

Industrial and Workplace Relations

Nigel Briggs joined the AISWA Workplace Relations support team in February 2017, joining Therese Bamford, Gary Robinson and Nicola Davidson.

Whilst the team assists schools by responding to a wide range of enquiries, Nigel's focus is on Industrial and Workplace Relations, Therese Bamford and Gary Robinson, focus mainly within Registration and Compliance and Nicola Davidson is AISWA's Manager of School Leadership and Teaching Quality.

Workplace relations queries in 2017 were mainly associated with:

- Employment contracts (particularly Fixed Term contracts)
- Enterprise Agreement negotiations
- Award entitlements and interpretations issues
- Wages and salaries
- Redundancy processes, entitlements and time frames (school closures)
- Performance management issues
- Employment termination processes
- Performance management issues
- Requirements of the School Education Act 1999
- Legal issues, including Family Law, inappropriate staff student and parent behaviour
- Variety of matters relating to equal opportunity and discrimination.

AISWA continued to provide assistance to schools with formal and informal professional learning sessions, as well as providing assistance in writing letters, drafting clauses for contracts and Enterprise Agreements, checking agreements and reviewing school constitutions.

Over 100 schools accessed independent legal advice from Lavan (*formerly known as Lavan Legal*) as well as receiving Lavan's legal updates and general advice through the Lavan Employment Snapshots and ISCA legal updates from DLA Piper which were regularly distributed to member schools.

Literacy

During 2017 Literacy Consultants worked with member schools with the aim of improving English outcomes for all students K-12. Numerous professional learning sessions were offered as both open and school-based courses. These catered for a range of year levels and were made available in a range of locations throughout the state. The sessions included:

- How Language Works
- Sharp Reading
- Words Their Way
- Scaffolding Adolescent Literacy
- Programming and Assessment with the WA Curriculum
- School Literacy Improvement
- Using the EAL/D Progress Maps
- Literacy Classroom Planning and Organisation
- Crash Course in Grammar
- Writing Across the Curriculum

In addition, regular senior secondary network meetings for ATAR English, ATAR Literature, General English and Foundational English were conducted.

Support was provided to CARE schools in both general English and preparation for the OLNA test. Literacy Consultants continued to visit AIC schools and provided support to the whole staff, individual teachers and Aboriginal Teacher Assistants.

Literacy Consultants were involved in reviewing OLNA items, NAPLAN reading passages and NAPLAN writing prompts for future tests.

School visits from well-known Australian authors and illustrators, including Coral Tulloch and the current Australian Children's Laureate, Leigh Hobbs, were organised throughout the year. These included author/illustrator school visits; an author and illustrator in-residence in a remote Indigenous school; as well as visits to CARE schools. The aim of these offerings has been to improve students' engagement with reading and writing.

Numeracy

For the sixth consecutive year, the four day “Principals as Numeracy Leaders (PANL) Project” was delivered to 165 participants from WA and the ACT. Additionally, the first two days of PANL was workshopped with 44 participants from the Northern Territory Catholic Sector. This leadership course, presented by AISWA Numeracy Consultants, has now been presented to approximately 75 AISWA member schools.

AISWA Numeracy Consultants were busy publishing and promoting teacher resources. These include the “Check the Clues” book series, “Math Tales” (to be launched in 2018), and the “Measurement Trajectory” was explained to 23 schools.

AISWA continued to support national projects, such as the “MoneySmart Teaching Workshop 1”, which was presented to 97 teachers and pre-service teachers. Also, AISWA have two consultants who are ‘Champions’ for the ‘reSolve: Mathematics by Inquiry’ national program that provides Australian schools in Foundation to Year 10 with resources to help students learn mathematics in an innovative and engaging way.

The servicing of our Aboriginal Independent Community Schools (AICS) continues to be a high priority. Targeted professional learning at conferences is provided, as well as in-class lesson support.

Once again, schools requested consultant visits. Data interrogation, including NAPLAN, and school numeracy planning, were topics in demand. In supporting schools, consultants made multiple visits to assist with planning and developing a whole school approach to improving mathematics teaching and learning.

School Leadership and Teaching Quality

In 2017, the Leadership and Teaching Quality team comprising of Nicola Davidson, Anne Hey and Samantha Wynne supported by Linda Hamilton continued to offer courses and consultancy to schools across a wide range of topics. Some of the common areas where guidance was sought were, induction processes for early career teachers, supporting middle leaders to lead professional learning teams, school improvement planning, designing teacher leadership development programs and performance management programs. We have continued to provide schools with access to the National Certification of Highly Accomplished and Lead Teachers program.

The varied program of master classes, courses, information sessions and services continued to be well attended in 2017. Some of the highlights included:

- The Graduate to Proficient Course with 30 early career teachers and their mentors. These courses are being repeated in 2018, both in the metropolitan area and in a condensed version in regional areas upon request.
- Master classes presented by Jennifer Abrams on Having Hard Conversations, Leading Multigenerational Workplaces and Emotional and Psychological Leadership. These courses had broad appeal and were well attended. We hope to have Jennifer return to Australia in 2019 to present for us again.
- The third Aspiring Women Leaders Conference had 64 very enthusiastic attendees. The course presented by Ros Curtis and Karen Spiller was well received and the Conference dinner speaker, Rebecca Cody, Principal of Methodist Ladies' College was a highlight. The Women Leaders Network meetings will continue in 2018.

The courses for Aspiring Leaders cover elements of contemporary leadership theory; as do our practical and well-attended courses for Middle Leaders and Classroom Observation and Collegial Coaching. The feedback from these courses, which ran across the year, indicates that they have been successful in assisting participants in moving forward in their leadership journey.

Western Australian Curriculum

The AISWA Curriculum team ran 109 Professional Learning workshops involving 1,667 teachers and schools leaders. Additionally there were 158 consultation visits to schools involving 858 teachers and school leaders. Consultants produced 280 AISWA resources.

WACE

A WACE Forum was held in March to support schools with the changes to WACE requirements and statistical reports that are produced by SCSA.

Major Projects Undertaken

- Curriculum Forum focusing on Assessment and Reporting
- Joint Project with Barking Gecko supporting drama programming in primary schools
- Many Languages, One Methodology Language Course supporting teachers new to teaching languages
- HASS Conference
- Health and Physical Education Project focusing on assessment design
- Languages Survey

Statistics

AISWA MEMBER SCHOOL ENROLMENTS:	PRIMARY (Years K-6)	34,994
	SECONDARY	48,087
	TOTAL:	83,081

(Source: Department of Education,
August Census Data 2017)

Type of School	No.
Primary	36
Secondary	20
Composite	101
TOTAL:	157
Metropolitan	112
Rural	29
Remote	16
TOTAL:	157
Boys:	
Secondary	1
Composite	6
TOTAL:	7
Girls:	
Secondary	3
Composite	7
TOTAL:	10
Co-Educational	
Primary	41
Secondary	13
Composite	86
TOTAL:	140
Schools commencing at Kindergarten or Pre-Kindergarten	127
Schools commencing at Pre-Primary	5
Boarding Schools	20

Type of School	No.
Funding Structure:	
Adventist Christian Schools	6
Anglican Schools Commission	11
Catholic	12
Free Reformed School Association	5
Lutheran Schools Australia	1
Nomads Charitable & Educational Fdn	1
Swan Christian Education Association	7
Non-Systemic	114
TOTAL:	157
Affiliation*:	
Aboriginal Independent Community Schools	13
Adventist Christian Schools	6
Anglican	18
Baptist	14
Catholic	14
Christian Education National	13
Christian Schools Australia	14
Churches of Christ	2
Free Reformed Church	6
Greek Orthodox	1
Islamic	5
Jewish	1
Lutheran	1
Montessori	12
Rudolf Steiner	5
Uniting	7
<p>* Some schools are members of more than one group, for example, some Aboriginal Community Schools are members of the Christian Schools Australia grouping</p> <p>* Not all member schools have a designated affiliation with a faith, philosophy or grouping of schools</p>	

AISWA Member Schools 2017

Al-Hidayah Islamic School	Helena College	Riverlands Montessori School
Alkimos Baptist College	Heritage College	Rockingham John Calvin School
All Saints' College	Hillside Christian School	Rockingham Montessori School
ALTA-1 College	Hope Christian College	Santa Maria College
Aquinas College	Immaculate Heart College	Scotch College
Atlantis Beach Baptist College	International School of WA	Serpentine-Jarrahdale Grammar School
Austin Cove Baptist College	Iona Presentation College	Servite College Inc (<i>joined Dec 2017</i>)
Australian Christian College-Darling Downs	Japanese School in Perth	Silver Tree Steiner School
Australian Christian College-Southlands	John Calvin Christian College	SMYL Community College
Australian Islamic College (Kewdale)	John Calvin School Albany	South Coast Baptist College
Australian Islamic College (North)	John Septimus Roe Anglican Community School	Southern Hills Christian College
Australian Islamic College (Perth)	John Wollaston Anglican Community School	Sowilo Community High School
Banksia Montessori School	John XXIII College	Spirit of Play Community School
Beechboro Christian School	Kalamunda Christian School	St Andrew's Grammar School
Beehive Montessori School	Kelmscott John Calvin School	St Brigid's College
Bethel Christian School	Kennedy Baptist College	St George's Anglican Grammar School
Bible Baptist Christian Academy	Kerry Street Community School	St Hilda's Anglican School for Girls
Blue Gum Montessori School	KIDS Open Learning (<i>Closing 2018</i>)	St James' Anglican Community School
Bold Park Community School	Kingsway Christian College	St Mark's Anglican Community School
Bunbury Cathedral Grammar School	Kulkarriya Community School	St Mary's Anglican Girls' School
Bunbury John Calvin School	Lake Joondalup Baptist College	St Norbert College
Byford John Calvin School	Lance Holt School	St Stephen's School
CAPS Coolgardie	Landsdale Christian School	Strathalbyn Christian College
CAPS Kurrawang	Langford Islamic School	Strelley Community School
Carey Baptist College	Leaning Tree Community School	Swan Christian College
Carey Baptist College - Forrestdale	Living Waters Lutheran College	Swan Valley Anglican Community School
Carmel Adventist College	Mandurah Baptist College	The King's College
Carmel Adventist College-Primary	Margaret River Independent School	The Montessori School, Kingsley
Carmel School	Margaret River Montessori School	The Telethon Speech and Hearing Centre for Children WA (Inc)
Carnarvon Christian School	Mazenod College	Thornlie Christian College
Casa Mia Montessori	Mercedes College	Tranby College
Child Side School	Methodist Ladies' College	Treetops Montessori School
Christ Church Grammar School	Moerlina School	Trinity College
Chrysalis Montessori School	Mundaring Christian College	Victoria Park Community School
Comet CARE School	Nagle Catholic College	Wesley College
Communicare Academy	Newman College	West Coast Steiner School
Cornerstone Christian College Ltd	Northshore Christian Grammar School	Wongutha CAPS
Corridors College	Nyikina Mangala Community School	Woodbury Boston Primary School
Dale Christian School	Ocean Forest Lutheran College (<i>Closed</i>)	Woodthorpe School
Divine Mercy College	Parklands School	Wulungarra Community School
Ellenbrook Christian College	Parngurr Community School	Yakanarra Community School
Emmanuel Christian Community School	Penrhos College	Yallingup Steiner School
Esperance Anglican Community School	Perth College	Yiramalay / Wesley Studio
Esperance Christian Primary School	Perth Montessori School	Yiyili Community School
Fairbridge Western Australia Inc	Perth Waldorf School	
Foundation Christian College	Peter Carnley Anglican Community School	
Fountain College	Peter Moyes Anglican Community School	
Frederick Irwin Anglican School	Pioneer Village School	
Fremantle Christian College	Port School	
Georgiana Molloy Anglican School	Presbyterian Ladies' College	
Geraldton Grammar School	Purnululu School	
Golden Hill Steiner School	Quinns Baptist College	
Goldfields Baptist College	Quintilian School	
Grace Christian School	Rawa Community School	
Great Southern Grammar	Regent College	
Guildford Grammar School	Rehoboth Christian College	
Hale School		

AISWA Affiliate Members 2017

Adventist Christian Schools (WA)
Anglican Schools Commission (WA)
Bunbury Regional Community College
Christian Schools Australia (WA)
Hensman Street Kindergarten
Swan Christian Education Association



Audited Financial Statements

For year ended 31 December 2017

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

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For the Year Ended 31 December 2017

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Association of Independent Schools of Western Australia (Inc)

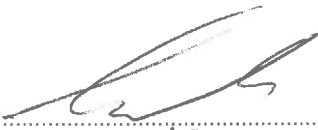
ABN: 76 185 019 966

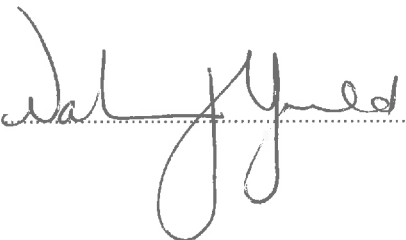
Statement by Members of the Board

In the opinion of the Board, the financial statements and notes as set out on pages 5 to 21:

1. Gives a true and fair view of the financial position of Association of Independent Schools of Western Australia (Inc) ("the Association") as at 31 December 2017 and its performance and its cash flows for the year ended on that date in accordance with Australian Accounting Standards - Reduced Disclosure Requirements of the Australian Accounting Standards Board and the *Australian Charities and Not-for-profits Commission Act 2012*; and
2. At the date of this statement, there are reasonable grounds to believe that the Association of Independent Schools of Western Australia (Inc) will be able to pay its debts as and when they fall due and payable.

This statement is made in accordance with subsection 60.15(2) of the *Australian Charities and Not-for-profits Commission Regulation 2013* and is signed for and on behalf of the Board by:

Chairman 
Dr. Alex J. Ginn

Executive Director 

Dated this 7 day of May 2018

INDEPENDENT AUDITOR'S REPORT

To the members of Association of Independent Schools of Western Australia (Inc)

Opinion

We have audited the financial report of Association of Independent Schools of Western Australia (Inc) ("the Association"), which comprises the statement of financial position as at 31 December 2017, the statement of profit or loss and other comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and the statement by members of the board.

In our opinion, the accompanying financial report of Association of Independent Schools of Western Australia (Inc), has been prepared in accordance with the *Industrial Relations Act 1979* and Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- (a) giving a true and fair view of the Association's financial position as at 31 December 2017 and of its financial performance and its cash flows for the year then ended; and
- (b) complying with Australian Accounting Standards - Reduced Disclosure Requirements and Division 60 of the *Australian Charities and Not-for-profits Commission Regulation 2013*.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our report. We are independent of the Association in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of Management and the Board for the Financial Report

Management is responsible for the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards – Reduced Disclosure Requirements, the *Industrial Relations Act 1979* and the *Australian Charities and Not-for-profits Commission Act 2012* and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, management is responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Association or to cease operations, or has no realistic alternative but to do so.

The Board is responsible for overseeing the Association's financial reporting process.

Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Association's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Association to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Report on Compliance with Section 74 of the *Industrial Relations Act 1979*

Opinion

We have audited the compliance of the finance officials with the requirements of section 74 of the *Industrial Relations Act 1979*.

In our opinion the finance officials of Association of Independent Schools of Western Australia (Inc) have complied with section 74 of the *Industrial Relations Act 1979*.

Responsibilities

The Board and management of Association of Independent Schools of Western Australia (Inc) are responsible for compliance with the requirements of section 74 of the *Industrial Relations Act 1979*. Our responsibility is to express an opinion on the compliance of the finance officials with the requirements of section 74 of the *Industrial Relations Act 1979*, based on our audit conducted in accordance with Australian Auditing Standards.

Date: 7th May 2018
West Perth
Western Australia


DRY KIRKNESS


B ROTHMAN
Partner

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Statement of Profit or Loss and Other Comprehensive Income

For the Year Ended 31 December 2017

	Note	2017 \$	2016 \$
Revenue from ordinary activities	4	12,229,481	11,799,959
Administrative expenses		(88,823)	(97,254)
Conference expenses		(32,169)	(31,638)
Copyright expenses		(1,485,867)	(1,450,644)
Depreciation expense		(208,173)	(213,558)
Employee benefits expense		(7,296,496)	(7,220,124)
ISCA subscriptions		(301,804)	(300,569)
Professional expenses		(173,079)	(156,557)
Program expense		(1,061,900)	(1,049,406)
Travel and accommodation expenses		(146,948)	(49,508)
Other expenses from ordinary activities		(343,335)	(207,356)
Surplus from ordinary activities before income tax		1,090,887	1,023,345
Income tax expense	2(a)	-	-
Surplus from ordinary activities after income tax		1,090,887	1,023,345
Other comprehensive income:			
Total other comprehensive income for the year		-	-
Total comprehensive income for the year		1,090,887	1,023,345

The accompanying notes form part of these financial statements.

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Statement of Financial Position

As At 31 December 2017

	Note	2017 \$	(Restated) 2016 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	6	21,368,657	19,460,930
Trade and other receivables	7	434,113	462,332
Other assets	8	42,844	252,674
TOTAL CURRENT ASSETS		21,845,614	20,175,936
NON-CURRENT ASSETS			
Property, plant and equipment	9	2,514,758	2,684,139
TOTAL NON-CURRENT ASSETS		2,514,758	2,684,139
TOTAL ASSETS		24,360,372	22,860,075
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	10	1,154,040	1,674,682
Other liabilities	11	5,136,148	3,947,665
Provisions	12	862,205	1,075,391
TOTAL CURRENT LIABILITIES		7,152,393	6,697,738
NON-CURRENT LIABILITIES			
Provisions	12	159,462	204,707
TOTAL NON-CURRENT LIABILITIES		159,462	204,707
TOTAL LIABILITIES		7,311,855	6,902,445
NET ASSETS		17,048,517	15,957,630
EQUITY			
Reserves		500,000	1,112,806
Accumulated funds		16,548,517	14,844,824
TOTAL EQUITY		17,048,517	15,957,630

The accompanying notes form part of these financial statements.

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Statement of Changes in Equity

For the Year Ended 31 December 2017

2017

	Accumulated funds	Reserves (Note 17)	Total
Note	\$	\$	\$
Balance at 1 January 2017	14,844,824	1,112,806	15,957,630
Surplus attributable to members of the entity	1,090,887	-	1,090,887
Transfers from/(to) reserves	612,806	(612,806)	-
Balance at 31 December 2017	<u>16,548,517</u>	<u>500,000</u>	<u>17,048,517</u>

2016

	Accumulated funds	Reserves (Note 17)	Total
Note	\$	\$	\$
Balance at 1 January 2016 - previously reported	3,417,251	1,112,806	4,530,057
Prior period error	2(l) 10,404,228	-	10,404,228
Balance at 1 January 2016 - Restated	13,821,479	1,112,806	14,934,285
Surplus attributable to members of the entity	1,023,345	-	1,023,345
Balance at 31 December 2016	<u>14,844,824</u>	<u>1,112,806</u>	<u>15,957,630</u>

The accompanying notes form part of these financial statements.

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Statement of Cash Flows

For the Year Ended 31 December 2017

	Note	2017 \$	2016 \$
CASH FLOWS FROM OPERATING ACTIVITIES:			
Receipts from government funding, subscriptions and other income		14,650,815	12,244,781
Payments to suppliers, employees and schools		(12,948,887)	(12,292,148)
Interest received		241,823	284,797
Net cash provided by operating activities	13(b)	<u>1,943,751</u>	<u>237,430</u>
CASH FLOWS FROM INVESTING ACTIVITIES:			
Proceeds from sale of plant and equipment		2,768	190
Purchase of property, plant and equipment		(38,792)	(73,956)
Net cash used in investing activities		<u>(36,024)</u>	<u>(73,766)</u>
Net increase in cash and cash equivalents held		1,907,727	163,664
Cash and cash equivalents at beginning of year		19,460,930	19,297,266
Cash and cash equivalents at end of financial year	13(a)	<u>21,368,657</u>	<u>19,460,930</u>

The accompanying notes form part of these financial statements.

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2017

1 Basis of Preparation

The Association of Independent Schools of Western Australia (Inc) ("the Association") applies Australian Accounting Standards Reduced Disclosure Requirements as set of in AASB 1053: *Application of Tiers of Australian Accounting Standards*.

The financial statements are general purpose financial statements that have been prepared in accordance with Australian Accounting Standards Board ("AASB") - Reduced Disclosure Requirements, the *Industrial Relations Act 1979 (WA)* and the *Australian Charities and Not-for-profits Commission Act 2012*. The Association is a not-for-profit entity for financial reporting purposes under Australian Accounting Standards.

Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Material accounting policies adopted in the preparation of these financial statements are presented below and have been consistently applied unless stated otherwise.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs modified, where applicable, by the measurement at fair value of selected noncurrent assets, financial assets and financial liabilities. The amounts presented in the financial statements have been rounded to the nearest dollar.

2 Summary of Significant Accounting Policies

(a) Income Tax

The Company is exempt from income tax under Division 50-15 (item 3.1) of the *Income Tax Assessment Act 1997*.

(b) Property, plant and equipment

Each class of property, plant and equipment is carried at cost or fair value less, where applicable, any accumulated depreciation and impairment losses.

Land and buildings

Freehold land and buildings are brought to account at cost less any accumulated depreciation and impairment losses. Buildings are depreciated over the estimated useful life of the buildings to the Association.

Plant and equipment

Plant and equipment are measured on the cost basis less accumulated depreciation and any accumulated impairment losses. In the event the carrying amount of plant and equipment is greater than its estimated recoverable amount, the carrying amount is written down immediately to its estimated recoverable amount and impairment losses are recognised in either profit or loss or as a revaluation decrease if the impairment losses related to a revalued asset. A formal assessment of the recoverable amount is made when impairment indicators are present. Note 1(f)

All other repairs and maintenance is recognised as expenses in profit or loss during the financial year in which they are incurred.

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2017

2 Summary of Significant Accounting Policies (Continued)

(b) Property, plant and equipment (Continued)

Depreciation

Property, plant and equipment, excluding freehold land, is depreciated on a straight-line basis over the assets useful life to the Association, commencing when the asset is ready for use.

The depreciation rates used for each class of depreciable asset are shown below:

Fixed asset class	Depreciation rate
Buildings and improvements	2.5% - 5%
Office equipment and furniture	10% - 40%

The assets' residual values and useful lives are reviewed, and adjusted if appropriate, at each reporting period.

Gains and losses on disposals are determined by comparing proceeds with the carrying amount. These gains and losses are recognised in profit or loss in the period in which they occur.

(c) Employee benefits

(i) *Short-term employee benefits*

Provision is made for the Association's obligation for short-term employee benefits. Short-term employee benefits are benefits (other than termination benefits) that are expected to be settled within 12 months after the end of the annual reporting period in which the employees render the related service, including wages, salaries and sick leave. Short-term employee benefits are measured at the (undiscounted) amounts expected to be paid when the obligation is settled.

Contributions are made by the Association to employee nominated superannuation funds and are charged as expenses when incurred.

(ii) *Long-term employee benefits*

The Association classifies employees' long service leave and annual leave entitlements as other long-term employee benefits as they are not expected to be settled wholly within 12 months after the end of the annual reporting period in which the employees render the related service. Provision is made for the Association's obligation for other long-term employee benefits, which are measured at the present value of the expected future payments to be made to employees. Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee departures, and are discounted at rates determined by reference to market yields at the end of the reporting period on corporate bonds that have maturity dates that approximate the terms of the obligations. Upon the remeasurement of obligations for other long-term employee benefits, the net change in the obligation is recognised in profit or loss classified under employee benefits expense.

The Association's obligations for long-term employee benefits are presented as non-current liabilities in its statement of financial position, except where the Association does not have an unconditional right to defer settlement for at least 12 months after the end of the reporting period, in which case the obligations are presented as current liabilities.

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2017

2 Summary of Significant Accounting Policies (Continued)

(d) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand, deposits held at-call with banks, and other short-term highly liquid investments with original maturities of three months or less.

(e) Financial instruments

Initial recognition and measurement

Financial assets and financial liabilities are recognised when the Association becomes a party to the contractual provisions of the instrument. For financial assets, this is the equivalent to the date that the Association commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments are initially measured at fair value plus transactions costs, except where the instrument is classified 'at fair value through profit or loss' in which case transaction costs are expensed to profit or loss immediately.

Classification of subsequent measurement

Financial instruments are subsequently measured at either fair value, amortised cost using the effective interest rate method, or cost. Fair value represents the amount for which an asset could be exchanged or a liability settled, between knowledgeable, willing parties in an arm's length transaction. Where available, quoted prices in an active market are used to determine fair value. In other circumstances, valuation techniques are adopted.

Amortised cost is calculated as the amount at which the financial asset or financial liability is measured at initial recognition less principal repayments and any reduction for impairment and adjusted for any cumulative amortisation of the difference between that initial amount and the maturity amount calculated using the effective interest method.

The *effective interest method* is used to allocate interest income or interest expense over the relevant period and is equivalent to the rate that exactly discounts estimated future cash payments or receipts (including fees, transaction costs and other premiums or discounts) through the expected life (or when this cannot be reliably predicted, the contractual term) of the financial instrument to the net carrying amount of the financial asset or financial liability. Revisions to expected future net cash flows will necessitate an adjustment to the carrying value with a consequential recognition of an income or expense in profit or loss.

(i) Loans and receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market and are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial asset is derecognised.

(ii) Financial liabilities

Non-derivative financial liabilities (excluding financial guarantees) are subsequently measured at amortised cost. Gains or losses are recognised in profit or loss through the amortisation process and when the financial liability is derecognised.

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2017

2 Summary of Significant Accounting Policies (Continued)

(e) Financial instruments (Continued)

Derecognition

Financial assets are derecognised where the contractual rights to receipt of cash flows expires or the asset is transferred to another party whereby the Association no longer has any significant continuing involvement in the risks and benefits associated with the asset. Financial liabilities are derecognised where the related obligations are either discharged, cancelled or expired. The difference between the carrying value of the financial liability extinguished or transferred to another party and the fair value of consideration paid, including the transfer of noncash assets or liabilities assumed, is recognised in profit or loss.

(f) Impairment of assets

At the end of each reporting period, the Association assesses whether there is any indication that an asset may be impaired. If such an indication exists, an impairment test is carried out on the asset by comparing the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in profit or loss, unless the asset is carried at a revalued amount in accordance with another Standard (e.g. in accordance with the revaluation model in AASB 116). Any impairment loss of a revalued asset is treated as a revaluation decrease in accordance with that other Standard.

Where it is not possible to estimate the recoverable amount of an individual asset, the Association estimates the recoverable amount of the cash-generating unit to which the asset belongs.

(g) Fair value of assets and liabilities

The Association measures some of its assets and liabilities at fair value on either a recurring or non-recurring basis, depending on the requirements of the applicable Accounting Standard.

"Fair value" is the price the Association would receive to sell an asset or would have to pay to transfer a liability in an orderly (i.e. unforced) transaction between independent, knowledgeable and willing market participants at the measurement date.

As fair value is a market-based measure, the closest equivalent observable market pricing information is used to determine fair value. Adjustments to market values may be made having regard to the characteristics of the specific asset and liability. The fair values of assets and liabilities that are not traded in an active market are determined using one or more valuation techniques. These valuation techniques maximise, to the extent possible, the use of observable market data.

To the extent possible, market information is extracted from the principal market for the asset and liability (i.e. the market with the greatest volume and level of activity for the asset and liability). In the absence of such a market, market information is extracted from the most advantageous market available to the Association at the end of the reporting period (i.e. the market that maximises the receipts from the sale of the asset or minimises the payments made to transfer the liability, after taking into account transaction costs and transport costs).

For non-financial assets, the fair value measurement also takes into account a market participant's ability to use the asset in its highest and best use or to sell it to another market participant that would use the asset in its highest and best use.

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2017

2 Summary of Significant Accounting Policies (Continued)

(g) Fair value of assets and liabilities (Continued)

The fair value of liabilities may be valued, where there is no observable market price in relation to the transfer of such financial instrument, by reference to observable market information where such instruments are held as assets. Where this information is not available, other valuation techniques are adopted and where significant, are detailed in the respective note to the financial statements.

(h) Trade and other payables

Trade and other payables represent the liabilities outstanding at the end of the reporting period for goods and services received by the Association during the reporting period that remain unpaid at the end of the reporting period. The balance is recognised as a current liability with the amounts normally paid within 30 days of recognition of the liability.

(i) Revenue

Revenue is measured at the fair value of the consideration received or receivable.

Revenue from the rendering of a service including management fees and member's subscriptions is recognised upon the delivery of the service to the customers.

Interest is recognised using the effective interest method, which for floating rate financial assets is the rate inherent in the instrument..

Grant revenue is recognised in profit or loss when it is controlled to the extent that grants have not been spent and are repayable to the funding bodies. Such grants are recognised as a liability until the obligations under the grant have been fulfilled.

All revenue is stated net of the amount of goods and services tax (GST).

(j) Leases

Lease payments for operating leases, where substantially all of the risks and benefits remain with the lessor, are charged as expenses on a straight-line basis over the life of the lease term.

(k) Goods and services tax (GST)

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO).

Receivables and payable are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the statement of financial position.

Cash flows in the statement of cash flows are included on a gross basis and the GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the ATO are presented as operating cash flows included in receipts from customers or payments to suppliers.

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2017

2 Summary of Significant Accounting Policies (Continued)

(I) Comparative figures

When required by Australian Accounting Standards, comparative figures have been adjusted to conform to changes in presentation for the current year. Certain comparative figures have been restated due to prior period errors.

An amount of \$10,404,228 was recognised as unspent grant as at 31 December 2016. This was an error in recognition and is now recognised in accumulated funds.

The aggregate effect of the prior period errors on the annual financial statements for the year ended 31 December 2016 is as follows:

	Previously reported \$	2016 Adjustments \$	Restated \$
Statement of financial position			
CURRENT LIABILITIES			
Other liabilities	14,351,893	(10,404,228)	3,947,665
EQUITY			
Accumulated funds	4,440,596	10,404,228	14,844,824

3 Critical Accounting Estimates and Judgments

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reporting amounts of assets, liabilities, income and expenses. The estimated and associated assumptions are based on historical experience and other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements. Actual results may differ from estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

Key judgements - provision for employee benefits

Provisions for employee benefits payable after 12 months from the reporting date are based on future wage and salary levels, experience of employee departures and periods of service as discussed in Note 1(c). The amount of these provisions would change should any of these factors change in the next 12 months.

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2017

4 Revenue from Ordinary Activities

	2017	2016
	\$	\$
<i>Operating activities:</i>		
- Capital grant	-	67,172
- Copyright	1,474,704	1,454,550
- Management fees and recoveries	7,000,282	6,728,670
- Program income	1,061,900	1,049,406
- Subscriptions	2,216,279	2,142,591
- Sundry income	239,648	116,922
	<u>11,992,813</u>	<u>11,559,311</u>
<i>Non-operating activities:</i>		
- Profit on disposal of property, plant and equipment	2,768	190
- Interest received	233,900	240,458
	<u>236,668</u>	<u>240,648</u>
Total Revenue	<u>12,229,481</u>	<u>11,799,959</u>

5 Result for the Year

The result for the year includes the following specific expenses:

Other expenses:		
Depreciation expense	208,173	213,558
Rent - equipment	25,825	49,918
Legal fees	116,175	86,013

6 Cash and Cash Equivalents

	Note		
Cash on hand		11,086	500
Cash at bank		4,026,393	2,517,450
Short-term deposits		17,331,178	16,942,980
	14	<u>21,368,657</u>	<u>19,460,930</u>

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2017

7 Trade and Other Receivables

	2017	2016
	\$	\$
CURRENT		
Trade receivables	366,261	403,130
Other receivables	67,852	59,202
	<u>434,113</u>	<u>462,332</u>

Provision for impairment of trade receivables

Current trade receivables are generally on 30-day terms. These receivables are assessed for recoverability and a provision for impairment is recognised where there is objective evidence that an individual trade receivable is impaired. The Board believes that all receivables are recoverable. Accordingly, no provision for impairment of receivables has been made as at 31 December 2017.

(a) Financial assets classified as loans and receivables

	Note		
Trade and other receivables		<u>434,113</u>	<u>462,332</u>
	14	<u>434,113</u>	<u>462,332</u>

8 Other Assets

CURRENT		
Prepayments	42,844	252,674
	<u>42,844</u>	<u>252,674</u>

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2017

9 Property, plant and equipment

	2017 \$	2016 \$
LAND AND BUILDINGS		
Freehold land		
At cost	861,966	861,966
Total Land	861,966	861,966
Buildings		
At cost	2,891,545	2,855,070
Accumulated depreciation	(1,315,950)	(1,176,160)
Total buildings	1,575,595	1,678,910
Total land and buildings	2,437,561	2,540,876
PLANT AND EQUIPMENT		
Furniture and office equipment		
At cost	498,359	496,041
Accumulated depreciation	(421,162)	(352,778)
Total furniture and office equipment	77,197	143,263
Total property, plant and equipment	2,514,758	2,684,139

(a) Movements in Carrying Amounts

Movement in the carrying amounts for each class of property, plant and equipment between the beginning and the end of the current financial year:

	Land \$	Buildings \$	Furniture and office equipment \$	Total \$
Year ended 31 December 2017				
Balance at the beginning of year	861,966	1,678,910	143,263	2,684,139
Additions	-	36,474	2,318	38,792
Depreciation expense	-	(139,789)	(68,384)	(208,173)
Balance at the end of the year	861,966	1,575,595	77,197	2,514,758

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2017

10 Trade and Other Payables

	2017	(Restated) 2016
	\$	\$
Current		
Trade payables	904,281	1,088,474
GST payable	21,278	24,127
Other payables	228,481	562,081
	<u>1,154,040</u>	<u>1,674,682</u>

(a) Financial liabilities at amortised cost classified as trade and other payables

	Note		
Trade and other payables		1,154,040	1,674,682
Less: GST payable		(21,278)	(24,127)
Financial liabilities as trade and other payables	14	<u>1,132,762</u>	<u>1,650,555</u>

11 Other Liabilities

CURRENT		
Unexpended grant funds	4,879,562	3,947,665
Income received in advance	256,586	-
	<u>5,136,148</u>	<u>3,947,665</u>

12 Provisions

CURRENT		
Provision for annual leave	319,341	374,836
Provision for long service leave	542,864	700,555
	<u>862,205</u>	<u>1,075,391</u>
NON-CURRENT		
Provision for long service leave	159,462	204,707
	<u>159,462</u>	<u>204,707</u>

(a) Provision for employee benefits

Provision for employee benefits represents amounts accrued for annual leave and long service leave.

The current portion for this provision includes the total amount accrued for annual leave entitlements and the amounts accrued for long service leave entitlements that have vested due to employees having completed the required period of service. Based on past experience, the Association does not expect the full amount of annual leave and long service leave balances classified as current liabilities to be settled within the next 12 months.

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2017

12 Provisions (Continued)

(a) Provision for employee benefits (Continued)

However, these amounts must be classified as current liabilities since the Association does not have an unconditional right to defer the settlement of these amounts in the event employees wish to use their leave entitlement.

The non-current portion for this provision includes amounts accrued for long service leave entitlements that have not yet vested in relation to those employees who have not yet completed the required period of service.

In calculating the present value of future cash flows in respect of long service leave, the probability of long service leave being taken is based upon historical data. The measurement and recognition criteria for employee benefits have been discussed in Note 1(c).

13 Cash Flow Information

(a) Reconciliation of cash

	2017	(Restated) 2016
	\$	\$
Cash at the end of the financial year as shown in the statement of cash flows is reconciled to items in the as follows:		
Cash and cash equivalents	21,368,657	19,460,930

(b) Reconciliation of result for the year to cashflows from operating activities

Reconciliation of net operating surplus to net cash provided by operating activities:

Surplus for the year	1,090,887	1,023,345
Cash flows excluded from net operating surplus attributable to operating activities		
Non-cash flows in operating surplus:		
- amortisation of capital grants	-	(67,172)
- depreciation	208,173	213,558
- (profit)/loss on disposal of property, plant and equipment	(2,768)	(190)
Changes in assets and liabilities:		
- (increase)/decrease in trade and other receivables	25,370	16,868
- (increase)/decrease in prepayments	209,830	(252,674)
- increase/(decrease) in income in advance	256,586	(259,928)
- increase/(decrease) in trade and other payables	(517,793)	(184,028)
- increase/(decrease) in unexpended grant	931,897	(192,529)
- increase/(decrease) in provisions	(258,431)	(59,820)
Cashflows from operations	1,943,751	237,430

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2017

14 Financial Risk Management

The Association's financial instruments consist mainly of deposits with banks, short term investments, trade receivables and payables.

The total for each category of financial instruments, measured in accordance with AASB 139 as detailed in the accounting policies to these financial statements, are as follows:

	Note	2017 \$	2016 \$
Financial assets			
Cash and cash equivalents	6	21,368,657	19,460,930
Loan and receivables	7(a)	434,113	462,332
Total financial assets		<u>21,802,770</u>	<u>19,923,262</u>
Financial liabilities			
Trade and other payables	10(a)	1,132,762	1,650,555
Total financial liabilities		<u>1,132,762</u>	<u>1,650,555</u>

15 Related Party Transaction

(a) Transactions with related parties

Transactions with Board members or their related entities are conducted on normal commercial terms and conditions.

The Association received support fees of \$133,042 and recovery of costs of \$69,817 from AISWA Capital Grants Association for management and accounting services provided during the year for a total transaction cost of \$202,859 (2016: \$196,262).

(b) Remuneration of officers

No remuneration is paid to the Board members of the Association.

16 Key Management Personnel Compensation

During the year, the amounts paid as compensation to key management personnel including superannuation amounted to:

	2017 \$	2016 \$
Short-term benefits	515,998	507,519
	<u>515,998</u>	<u>507,519</u>

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

Notes to the Financial Statements

For the Year Ended 31 December 2017

17 Reserves

The reserve represents funds set aside for building maintenance, information technology upgrades, insurance and future expansion of the Association.

18 Lease Commitments

The Association has entered into non-cancellable operating leases with lease terms in excess of one year in respect of motor vehicles and equipment.

At reporting date, the aggregate non-cancellable operating leases contracted for but not capitalised in the financial statements are as follows:

	2017	2016
	\$	\$
Minimum lease payments under non-cancellable operating leases:		
- not later than one year	132,515	147,263
- between one year and five years	129,712	266,939
	<u>262,227</u>	<u>414,202</u>

19 Events Occurring After the Reporting Date

The financial report was authorised for issue on 07 May 2018 by the board of directors.

No matters or circumstances have arisen since the end of the financial year which significantly affected or could significantly affect the operations of the Association, the results of those operations, or the state of affairs of the Association in future financial years.

20 Statutory Information

The principal place of business is:

Suite 3, 41 Walters Drive,
Osborne Park, WA 6017

COMPILATION REPORT TO ASSOCIATION OF INDEPENDENT SCHOOLS OF WESTERN AUSTRALIA (INC)

We have compiled the accompanying Detailed Statement of Income and Expenditure of Association of Independent Schools of Western Australia (Inc) for the year ended 31 December 2017 ("the special purpose financial statement") based on the financial information provided by the Board.

The Responsibility of the Board

The Board of Association of Independent Schools of Western Australia (Inc) is solely responsible for the information contained in the special purpose financial statement, the reliability, accuracy and completeness of the information and for the determination that the basis of accounting used is appropriate to meet their needs and for the purpose that the special purpose financial statement was prepared.

Our Responsibility

On the basis of the information provided by the Board we have compiled the accompanying special purpose financial statement in accordance with the basis of accounting and APES 315: *Compilation of Financial Information*.

We have applied our professional expertise in accounting and financial reporting to assist the Board in the preparation and presentation of this special purpose financial statement. We have complied with the relevant ethical requirements of APES110: *Code of Ethics for Professional Accountants*.



Assurance Disclaimer

Since a compilation engagement is not an assurance engagement, we are not required to verify the reliability, accuracy or completeness of the information the Board have provided us to compile the special purpose financial statement. Accordingly, we do not express an audit opinion or a review conclusion on whether the special purpose financial statement is prepared in accordance with the basis of accounting.

The special purpose financial statement is prepared and presented on the basis of accounting prescribed by the Board for the purpose of providing financial information to the Board. The special purpose financial statement was compiled exclusively for the benefit of the Board. Accordingly, the special purpose financial statement is for use only in connection with that purpose and may not be suitable for any other purpose

Our compilation report is intended solely for the use of Association of Independent Schools of Western Australia (Inc) and should not be distributed to parties other than Association of Independent Schools of Western Australia (Inc) without our prior written consent.

Date: 7th May 2018
West Perth
Western Australia


DRY KIRKNESS

B Rothman
Partner

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

For the Year Ended 31 December 2017

Detailed Statement of Income and Expenditure

	2017	2016
	\$	\$
Income		
Management fees	1,695,544	1,591,965
Recoveries	5,304,738	5,136,705
Subscriptions	2,216,279	2,142,591
Copyright	1,474,704	1,454,550
Capital grant	-	67,172
Program income	1,061,900	1,049,406
Interest income	233,900	240,458
Profit on disposal of property, plant and equipment	2,768	190
Sundry income	239,648	116,922
	12,229,481	11,799,959
Expenditure		
Advertising	909	-
Audit fee - current year	30,525	31,490
Bank charges	3,742	2,260
Body corporate fees	43,476	82,114
Briefing the board conference	23,132	23,126
Communications - email	1,066	22,333
Consultancy service	3,640	7,130
Conference expenses	6,773	8,538
Contingencies	-	16,362
Copyright expenses	1,485,867	1,450,644
Depreciation expense	208,173	213,558
Director's initiatives	-	(12,000)
Electricity	35,867	28,790
Entertainment	3,186	3,145
EPICT	-	16,876
Equipment purchases	1,096	639
Fringe benefits tax	27,589	3,657
Furniture and fittings	1,457	(1,265)
Industrial costs	-	13,935
Interest charges - ATO	15,463	-
Insurance	16,896	18,756
ISCA subscriptions	301,804	300,569
IT Expenses	80,936	(102,894)
Legal fees	116,175	86,013
Long service leave	(202,936)	(87,474)
Meeting expenses	10,055	9,774
Motor vehicle expenses	47,382	35,764
Occupational health and safety	2,970	5,578
Office development	9,586	-
Office parking	100	148
Postage and courier	6,965	3,828
Program expense	1,061,900	1,049,406

Association of Independent Schools of Western Australia (Inc)

ABN: 76 185 019 966

For the Year Ended 31 December 2017

Detailed Statement of Income and Expenditure

	2017	2016
	\$	\$
Printing and stationery	14,898	15,676
Professional development	22,739	17,989
Publications and journals	29,927	14,167
Rates and taxes	50,221	51,554
Recruitment costs	3,731	18,492
Rent - equipment	25,825	49,918
Review of funding	84	(12,770)
Repairs and maintenance	35,121	44,209
Resources	5,556	3,159
Salaries and wages	6,764,396	6,739,521
Security costs	364	514
Seminars	2,264	(26)
Sponsorship	1,500	-
Staff gift	-	(120)
Storage costs	8,802	8,802
Subscriptions	17,468	12,022
Sundry expenses	(7,574)	(2,748)
Superannuation	620,558	618,985
Telephone	12,465	7,291
Travel and accommodation expenses	146,948	49,508
Workers compensation	39,507	(90,329)
Total Expenses	11,138,594	10,776,614
Net operating surplus for the year	1,090,887	1,023,345

***Auditor's Independence Declaration under Section 60.40 of the Australian Charities
and Not-for-profits Commission Act 2012***

To: the Board of the Association of Independent Schools of Western Australia (Inc.)

I declare that, to the best of my knowledge and belief, in relation to the audit for the financial year ended 31 December 2017 there has been no contraventions of any applicable code of professional conduct in relation to the audit.

Date: 7th May 2018
West Perth
Western Australia


DRY KIRKNESS
B ROTHMAN
Partner



Appendix One

2018 Membership Subscription Fees

2018 AISWA Membership Fees

	Ex GST	Inc GST
Schools with 45 students or less	\$2,840.82	\$3,124.90
Schools with 46 to 75 students	\$3,181.72	\$3,499.89
Schools with 76 to 100 students	3,408.99	\$3,749.89
Schools with 101 students or more (<i>per capita</i>)	\$31.84	\$35.03
Maximum Subscription	\$50,731.34	\$55,804.47
Catholic Schools	\$5,275.53	\$5,918.59
Affiliate Members	\$2,230.99	\$2,454.08